

MIAMI-DADE COUNTY, FLORIDA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
BY FUND TYPE
SEPTEMBER 30, 2002
(in thousands)**

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS:					
Cash and cash equivalents	\$ 115,111	\$ 41,140	\$ 271,339	\$ 3,588	\$ 431,178
Investments	192,924	38,476	397,600		629,000
Accounts receivable, net	49,575	6,681	1,673		57,929
Delinquent taxes receivable	5,375	1,956			7,331
Allowance for uncollected delinquent taxes	(5,375)	(1,956)			(7,331)
Due from other funds	12,031				12,031
Due from other governments	76,539		8,808		85,347
Mortgages receivable, net	160,936				160,936
Inventories	922				922
Other current assets	2,603		2,192		4,795
Total assets	<u>\$ 610,641</u>	<u>\$ 86,297</u>	<u>\$ 681,612</u>	<u>\$ 3,588</u>	<u>\$1,382,138</u>
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts payable and accrued liabilities	\$ 40,772		\$ 7,328		\$ 48,100
Retainage payable	1,504		4,877		6,381
Due to other funds	58,454		2,694		61,148
Due to other governments	2,384		2,960		5,344
Deferred revenues	137,181		1,199		138,380
Assets held in trust	12,850		112,119		124,969
Total liabilities	<u>253,145</u>		<u>131,177</u>		<u>384,322</u>
Fund balances:					
Reserved for encumbrances	12,520		315,422	\$ 4	327,946
Reserved for inventories	922				922
Reserved for receivables			1,126		1,126
Reserved for mortgages receivable	160,936				160,936
Reserved for debt service		\$ 86,297			86,297
Reserved for permanent endowments				3,260	3,260
Unreserved fund balances	183,118		233,887	324	417,329
Total fund balances	<u>357,496</u>	<u>86,297</u>	<u>550,435</u>	<u>3,588</u>	<u>997,816</u>
Total liabilities and fund balances	<u>\$ 610,641</u>	<u>\$ 86,297</u>	<u>\$ 681,612</u>	<u>\$ 3,588</u>	<u>\$1,382,138</u>

MIAMI-DADE COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2002
(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 410,768	\$ 61,673	\$ 17,142		\$ 489,583
Special tax assessments	29,548		27,828		57,376
Licenses and permits	4,674				4,674
Intergovernmental revenues	313,450	26,966	20,435		360,851
Charges for services	74,273				74,273
Fines and forfeitures	15,644		125		15,769
Investment income	14,510	3,868	18,277	\$ 78	36,733
Other	59,159	1,712	22,784		83,655
Total revenues	922,026	94,219	106,591	78	1,122,914
Expenditures:					
Current:					
Policy formulation and general government	29,609		25,619		55,228
Protection of people and property	262,119		10,218		272,337
Physical environment	20,801		12,711		33,512
Transportation	37,806		33,711		71,517
Health	28,961		3,870		32,831
Human Services	949				949
Socio-economic environment	193,457				193,457
Culture and recreation	82,093		11,445	23	93,561
Debt service:					
Principal retirement		97,195			97,195
Interest payments		49,911			49,911
Other		274			274
Capital outlay	89,623		169,011		258,634
Total expenditures	745,418	147,380	266,585	23	1,159,406
Excess (deficiency) of revenues over expenditures	176,608	(53,161)	(159,994)	55	(36,492)
Other financing sources (uses):					
Transfers in	52,527	50,755	56,671		159,953
Transfers out	(195,886)	(3,729)	(26,635)	(100)	(226,350)
Long-term debt issued	5,000		158,215		163,215
Premium (discount) on long-term debt			6,148		6,148
Total other financing sources (uses)	(138,359)	47,026	194,399	(100)	102,966
Net changes in fund balances	38,249	(6,135)	34,405	(45)	66,474
Fund balances--beginning	319,247	92,432	516,030	3,633	931,342
Fund balances--ending	\$ 357,496	\$ 86,297	\$ 550,435	\$ 3,588	\$ 997,816